

ORGANIZATIONAL
COMPOSITION
QUESTION #1

FEDERAL APPROVAL OF NON-PROFIT STATUS (501c3)

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: NOV 15 2007

LIFE RESOURCES OF GEORGIA INC
501 CROWN POINTE WAY STE 290
LAWRENCEVILLE, GA 30045

Employer Identification Number:
26-0541427
DLN:
17053302011007
Contact Person:
RENEE RAILEY NORTON ID# 31172
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
June 29, 2007
Contribution Deductibility:
Yes
Advance Ruling Ending Date:
December 31, 2011
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

Part X Public Charity Status (Continued)

- e 509(a)(4)—an organization organized and operated exclusively for testing for public safety. ☐
- f 509(a)(1) and 170(b)(1)(A)(iv)—an organization operated for the benefit of a college or university that is owned or operated by a governmental unit. ☐
- g 509(a)(1) and 170(b)(1)(A)(vi)—an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. ☒
- h 509(a)(2)—an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions). ☐
- i A publicly supported organization, but unsure if it is described in 5g or 5h. The organization would like the IRS to decide the correct status. ☐
- 6 If you checked box g, h, or i in question 5 above, you must request either an **advance** or a **definitive ruling** by selecting one of the boxes below. Refer to the instructions to determine which type of ruling you are eligible to receive.
- a **Request for Advance Ruling:** By checking this box and signing the consent, pursuant to section 6501(c)(4) of the Code you request an advance ruling and agree to extend the statute of limitations on the assessment of excise tax under section 4940 of the Code. The tax will apply only if you do not establish public support status at the end of the 5-year advance ruling period. The assessment period will be extended for the 5 advance ruling years to 8 years, 4 months, and 15 days beyond the end of the first year. You have the right to refuse or limit the extension to a mutually agreed-upon period of time or issue(s). Publication 1035, *Extending the Tax Assessment Period*, provides a more detailed explanation of your rights and the consequences of the choices you make. You may obtain Publication 1035 free of charge from the IRS web site at www.irs.gov or by calling toll-free 1-800-829-3676. Signing this consent will not deprive you of any appeal rights to which you would otherwise be entitled. If you decide not to extend the statute of limitations, you are not eligible for an advance ruling. ☒

Consent Fixing Period of Limitations Upon Assessment of Tax Under Section 4940 of the Internal Revenue Code

For Organization

Steve Foxworth
 (Signature or Officer, Director, Trustee, or other authorized official)

Steve Foxworth
 (Type or print name of signer)
 Chairman
 (Type or print title or authority of signer)

10/25/07
 (Date)

For IRS Use Only

Robert Choe

NOV 15 2007

IRS Director, Exempt Organizations

(Date)

- b **Request for Definitive Ruling:** Check this box if you have completed one tax year of at least 8 full months and you are requesting a definitive ruling. To confirm your public support status, answer line 6b(i) if you checked box g in line 5 above. Answer line 6b(ii) if you checked box h in line 5 above. If you checked box i in line 5 above, answer both lines 6b(i) and (ii). ☐
- (i) (a) Enter 2% of line 8, column (e) on Part IX-A. Statement of Revenues and Expenses. _____
- (b) Attach a list showing the name and amount contributed by each person, company, or organization whose gifts totaled more than the 2% amount. If the answer is "None," check this box. ☐
- (ii) (a) For each year amounts are included on lines 1, 2, and 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each **disqualified person**. If the answer is "None," check this box. ☐
- (b) For each year amounts are included on line 9 of Part IX-A. Statement of Revenues and Expenses, attach a list showing the name of and amount received from each payer, other than a disqualified person, whose payments were more than the larger of (1) 1% of line 10, Part IX-A. Statement of Revenues and Expenses, or (2) \$5,000. If the answer is "None," check this box. ☐
- 7 Did you receive any unusual grants during any of the years shown on Part IX-A. Statement of Revenues and Expenses? If "Yes," attach a list including the name of the contributor, the date and amount of the grant, a brief description of the grant, and explain why it is unusual. ☐ Yes ☒ No

LIFE RESOURCES OF GEORGIA INC

Sincerely,

A handwritten signature in dark ink, appearing to read "Robert Choi". The signature is fluid and cursive, with the first name "Robert" and last name "Choi" clearly distinguishable.

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC
Statute Extension

Letter 1045 (DO/CG)

LRG'S BYLAWS

EXCERPT REGARDING GOVERNING BOARD'S AUTHORITY

V. PURPOSE

The purpose of Life Resources of Georgia, Inc. is to promote standards of excellence among pregnancy centers and related ministries within the state of Georgia.

VI. BOARD OF DIRECTORS

- A. The Board shall have the full power and authority of this organization.
- B. The Board shall have up to 12 and no fewer than 2 members.
- C. Each member of the Board of Directors shall be at least 25 years of age and shall be a professing Christian of sound character who affirms his or her full agreement with the corporation's statement of faith.
- D. The Board receives no compensation other than reasonable expenses resulting from the execution of their duties as a member of the Board.
- E. The Board shall meet at least quarterly, at an agreed upon time and place.
- F. Terms of office for each Board member shall be three years to begin on the day of election and shall expire the day of election at the end of their three-year term. ***Terms shall be staggered so that one Board members' term shall expire each year.*** Therefore, the first election of board members will incorporate a one, two, and three-year term.
- G. Special elections may be held in the event a member of the Board is unable to fulfill their term of office.
- H. A majority of the Board must be present at regularly scheduled meetings and specially-called meetings in order to conduct business. A specially-called meeting will require either personal or written notice 10 days prior to the meeting.
- I. Any member of the Board of Directors who has a potential conflict of interest with respect to any proposed transaction involving the corporation shall promptly disclose to the remaining members of the Board all material facts relating to the potential conflict of interest. The Board of Directors will not be precluded from approving any transaction in which a member of the Board may have a conflict of interest if the following conditions are met: (1) the Board member in question refrains from participating in any deliberations or decisions relating to the transaction, and (2) a majority of the remaining members of the Board determines after due investigation that entering into the transaction will be in the best interest of the Corporation.

VII. BOARD OFFICERS AND DUTIES

The officers of the Board shall be Chairman, Vice Chairman, Secretary, and Treasurer. Officers shall be elected annually by simple majority vote of a quorum of Board members. The term of office will be one year with the opportunity for additional terms. Any officer or Board member may be removed from office by majority vote of the Board whenever, in its judgment, it is in the best interest of the Corporation to do so. Vacancy of any office

may be filled by a majority vote of a quorum of Board members. Duties of each officer is as follows:

- A. **Chairman:** The chairman shall convene regularly scheduled Board meetings and shall preside or arrange for other board members to preside at each meeting in the following order: Vice Chairman, Secretary, and Treasurer. The Chairman shall also perform such other duties as from time to time may be assigned by the Board of Directors.
- B. **Vice-Chairman:** In the absence of the chairman or in the event of death or inability or refusal to serve, the vice chairman shall perform all the duties of the chairman and, when so doing, shall have all the powers of, and be subject to all the restrictions of the chairman. The Vice-Chairman shall also perform such other duties as from time to time may be assigned by the Board of Directors.
- C. **Secretary:** The Secretary shall keep the minutes of all meetings of the Board of Directors and shall attend to the giving and serving of all notices for the Corporation. This person shall maintain all corporate records as the Board of Directors may direct and shall perform all other duties ordinarily incident to the office of Secretary. The Secretary shall also perform such other duties as from time to time may be assigned by the Board of Directors.
- D. **Treasurer:** The Treasurer shall oversee the administration of all the funds and securities of the Corporation. When necessary or proper, unless otherwise ordered by the Board of Directors, this person shall endorse on behalf of the Corporation checks, notes and other obligations, and shall deposit same to the credit of the Corporation in such depositories as the Board of Directors may designate, and shall sign all receipts and vouchers for payments made to the Corporation. This person shall sign all checks made by the Corporation, except when the Board of Directors shall otherwise direct. The Treasurer shall supervise the regular entering, in books of the Corporation, a full and accurate accounting of all moneys received and paid on account of the Corporation. Whenever required by the Board of Directors, this person shall render a statement of the financial condition of the Corporation. This person shall at all reasonable times exhibit their books and accounts to any Director of the corporation, upon application at the office of the Corporation during business hours. The Treasurer shall also perform such other duties as from time to time may be assigned by the Board of Directors.

VIII. COMMITTEES

The Board of Directors may create committees as needed. The Board Chairman appoints all committee chairs.

IX. FISCAL YEAR

The fiscal year of the Corporation shall be the calendar year unless some other fiscal year is specified by resolution of the Board of Directors.